

REG-33-002 DEFINITIONS

002.01 Commissioner, Tax Commissioner, and State Tax Commissioner or his authorized representative shall mean the Nebraska Department of Revenue, unless the context requires otherwise.

002.02 Hearing Officer shall mean the State Tax Commissioner or his authorized representative, whoever presides over the hearing.

002.03 Parties shall mean the petitioner, taxpayer, permit holder, licensee, or county official and the Nebraska Department of Revenue or the State Tax Commissioner.

002.04 Person shall be defined in accordance with the statutes governing the tax under consideration. If the term is not specifically defined in the statutes governing the tax, person shall be defined to include bodies politic and corporate, county officials, societies, communities, the public generally, individuals, partnerships, joint stock companies, and associations.

002.05 Petition shall mean:

002.05A A written protest filed by the petitioner of a Notice of Proposed Deficiency Determination issued by the Nebraska Department of Revenue,

002.05B A written claim filed by the petitioner for a refund of tax,

002.05C A written request filed by the petitioner for a redetermination of a disapproved application, property valuation assessment, a waiver of penalty for failure to list personal property, or situs between two counties,

002.05D A written request filed by the petitioner for a declaratory ruling or the promulgation, amendment, or repeal of a regulation, revenue ruling, or form published by the Nebraska Department of Revenue.

002.06 Petitioner shall mean the taxpayer, his representative, or authorized successor in interest who timely files a petition for a proceeding before the Nebraska Department of Revenue.

002.07 Proceeding shall mean a hearing conducted by the Hearing Officer on:

002.07A A petition as defined in this regulation,

002.07B A matter where a person fails to comply with the statutory provisions of any tax program administered by or any administrative authority exercised by the Nebraska Department of Revenue and the Nebraska Department of Revenue initiates action thereon.

002.08 Security shall mean any of the following when supplied in the amount required by the Nebraska Department of Revenue.

002.08A Surety bonds executed by a surety company duly licensed and

authorized to do business within this state.

002.08B Bonds or other obligations of the United States, the State of Nebraska, or any city or county of the state based upon their actual market value.

002.08C Certificates of deposit issued by a bank doing business in this state and insured by the Federal Deposit Insurance Corporation in amounts not exceeding the federally insured amount.

002.08D Investment certificates or share accounts issued by a savings and loan association doing business in this state and insured by the Federal Savings and Loan Insurance Corporation in amounts not exceeding the federally insured amount.

(Sections 66-404, 77-303(2), and 84-909, R.R.S. 1943, and sections 49-801(16), 77-2711(1)(a), and 77-27,119, R.S.Supp., 1980. August 4, 1980.)